

ID: CCA_2012020108440237

Number: **201210034**

Office:

Release Date: 3/9/2012

UILC: 6231.03-00

From:

Sent: Wednesday, February 01, 2012 8:44:10 AM

To:

Cc:

Subject: RE: Issue

Reallocation of partnership items in accordance with the partnership special allocation agreement is a partnership item under Treas. Reg. 301.6231(a)(3)-1(a) that must be reflected in the FPAA in order to have effect. I understand that the FPAA has done that. That is the bare minimum that is required.

